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CUSTOMS TARIFF ACT 1986

CUSTOMS TARIFF (AMENDMENT) (NO. 1) DECREE 2010
 (DECREE NO. 25 OF 2010)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executives Authority Decree 2009, I hereby make the following Decree—

TO AMEND THE CUSTOMS TARIFF ACT 1986

Short Title and Commencement

1. This Decree may be cited as the Customs Tariff Act (Amendment) (No. 1) Decree 2010 and comes into force on the date of commencement of the Superyacht Charters Decree 2010.

Part III of Schedule 2 Amended

2. Part III of Schedule 2 to the Customs Tariff Act 1986 is amended by adding the following concession code after concession code 238—

Code No.	Persons or Bodies	Goods Eligible for Duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
239	Super Yacht Operator as Holder of Currently valid Permit	Super Yacht	Free	Free	Free	(a) That the Super Yacht is imported solely for contracted cruising in the Republic of Fiji for a period not exceeding six (6) months. (b) That the Super Yacht is accepted by the comptroller for entry under code 239 subject to any further condition he may specify.	The owner or master

- (c) That the comptroller may extend the approved period for 2 further periods of 6 months each but not exceeding 18 months.
- (d) That the disposal or use of the Super Yacht for purposes other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act.

Dated this 4th day of May 2010.

EPELI NAILATIKAU
President of the Republic of Fiji